ELLIS COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2024

ELLIS COUNTY, KANSAS
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INDEPENDENT AUDITORS' REPORT

To the County Commission
Ellis County, Kansas
Hays, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Ellis County, Kansas**, as of and for the year ended December 31, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

above+beyond
AdamsBrown, LLC

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of

additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated July 9, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

May 20, 2025

ELLIS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 4,336,944	13,274	30,821,374	30,289,258	**4,882,334**	1,975,782	**6,858,116**
Special Purpose Funds							
Special Highway Improvement Fund	4,066,523	-	1,758,490	1,874,976	**3,950,037**	136,041	**4,086,078**
Fair Deposit Fund	21,102	-	25,920	20,069	**26,953**	225	**27,178**
Special Parks and Recreation Fund	13,488	-	7,253	5,002	**15,739**	-	**15,739**
Special Alcohol Fund	12,951	-	10,134	-	**23,085**	-	**23,085**
Capital Improvement Reserve Fund	611,041	7,191	1,141,287	442,974	**1,316,545**	555,940	**1,872,485**
Capital Equipment Reserve Fund	3,082,238	5,929	1,311,199	1,020,216	**3,379,150**	946,947	**4,326,097**
New Generation 911 Fund	532,912	-	235,122	174,034	**594,000**	1,400	**595,400**
Register of Deeds Technology Fund	191,589	-	29,614	10,290	**210,913**	-	**210,913**
County Clerk Technology Fund	77,656	-	7,403	369	**84,690**	-	**84,690**
County Treasurer Technology Fund	30,866	-	7,404	2,418	**35,852**	-	**35,852**
Munjor Grant Fund	-	-	3,887	3,887	**-**	-	**-**
Sales Tax Fund	390,792	38,000	8,378	300,722	**136,448**	51,598	**188,046**
General Sales Tax 2020 Fund	816,609	-	971,059	900,000	**887,668**	-	**887,668**
Health Care Sales Tax 2020 Fund	1,503,887	-	2,335,148	2,200,000	**1,639,035**	-	**1,639,035**
ARPA Fund	388,287	270	-	388,557	**-**	481,127	**481,127**
Municipalities Fight Addiction Fund	42,622	-	54,052	36,832	**59,842**	9,600	**69,442**
Drug Enforcement Unit Trust Fund	136,205	-	59,913	45,500	**150,618**	-	**150,618**
Donations Fund	209,533	-	-	17,742	**191,791**	-	**191,791**
Bond and Interest Fund							
Debt Service Fund	114,010	-	749,000	765,250	**97,760**	-	**97,760**
Business Funds							
Solid Waste Fund	892,113	-	1,524,775	1,414,991	**1,001,897**	101,995	**1,103,892**
Solid Waste Depreciation Reserve Fund	30,405	-	54,778	-	**85,183**	-	**85,183**
Solid Waste Post-Closure Fund	253,809	-	-	-	**253,809**	-	**253,809**
Trust Funds							
Oil and Gas Depletion Trust Fund	425,864	-	-	-	**425,864**	-	**425,864**
Prosecuting Attorney's Training Fund	29,310	-	3,273	-	**32,583**	-	**32,583**
Special Motor Vehicle Fund	-	-	300,544	300,544	**-**	9,735	**9,735**
Total Primary Government	18,210,756	64,664	41,420,007	40,213,631	**19,481,796**	4,270,390	**23,752,186**
Related Municipal Entity							
Rural Fire District No. 1							
General Fund	202,682	-	692,298	769,967	**125,013**	51,943	**176,956**
Special Fire Machinery Fund	138,703	-	43,971	60,556	**122,118**	92,950	**215,068**
Total Related Municipal Entity	341,385	-	736,269	830,523	**247,131**	144,893	**392,024**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 18,552,141	64,664	42,156,276	41,044,154	**19,728,927**	4,415,283	**24,144,210**

The notes to the financial statement are an integral part of this statement.

ELLIS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Composition of Cash		
Checking Accounts	$	**34,980,208**
Savings Accounts		**9,141,635**
Investments		**20,642,537**
Certificates of Deposit		**1,000,000**
Cash on Hand		**623,892**
Total Primary Government and Related Municipal Entity		**66,388,272**
Distributable Funds per Schedule 3-1		**(38,563,313)**
Agency Funds per Schedule 3-2		**(3,680,749)**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$	**24,144,210**

The notes to the financial statement are an integral part of this statement.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Ellis County, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County (the municipality) and its related municipal entity, Ellis County Rural Fire District No. 1, shown below. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents. This financial statement does not include the related municipal entities, Ellis County Housing Authority and Ellis County, Kansas Public Building Commission, shown below.

Ellis County Rural Fire District No. 1

The Fire District operates to provide fire protection for the County. The Fire District can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the Fire District. The County Commission serves as the governing body of the Fire District and appoints an advisory board. The financial information for the Fire District is included in the audited financial statement of the County.

Ellis County Housing Authority

The County is a sponsoring agency for program "Section 8 Existing Housing Rental Assistance Program" of the U.S. Department of Housing and Urban Development. As such, the County Commissioners serve as the Board of Commissioners with respect to Ellis County Housing Authority. Ellis County Housing Authority administers rental assistance payments from the U.S. Department of Housing and Urban Development for the benefit of qualified residents of **Ellis County, Kansas**. The program was formerly managed by Developmental Services of Northwest Kansas, Inc. until October 31, 2007 when Northwest Kansas Housing, Inc. began managing the program. Audited financial statements can be obtained by contacting the Housing Authority.

Ellis County, Kansas Public Building Commission

Ellis County, Kansas Public Building Commission is a municipal corporation of the State of Kansas under the authority of K.S.A. 12-1757 *et seq.* and Charter Resolution No. 2007-29 of **Ellis County, Kansas**. The Commission has been organized by the governing body of **Ellis County, Kansas** for the purposes of acquiring a site or sites for constructing, reconstructing, equipping and furnishing, or purchasing or otherwise acquiring, a building or buildings or other facilities of a revenue producing character. Unaudited financial statements can be obtained by contacting the Commission.

Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2024.

Regulatory Basis Fund Types

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Business Fund – fund financed in whole or in part by fees charged to users of the goods or services (enterprise and internal service funds).

Trust Fund – fund used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund – fund used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Basis of Accounting
Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Reimbursements
The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

NOTE 2 – BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

If the County is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Special Highway Improvement Fund, Fair Deposit Fund, Capital Improvement Reserve Fund, Capital Equipment Reserve Fund, Register of Deeds Technology Fund, County Clerk Technology Fund, County Treasurer Technology Fund, Munjor Grant Fund, Sales Tax Fund, General Sales Tax 2020 Fund, Health Care Sales Tax 2020 Fund, ARPA Fund, Municipalities Fight Addiction Fund, Drug Enforcement Unit Trust Fund and Donations Fund.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

NOTE 3 – DEPOSITS AND INVESTMENTS

Ellis County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for

deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The rating of the County's investments is noted below.

As of December 31, 2024, the County had the following investments and maturities.

Investment Type		Cost	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	$	361,139	361,139	AAA
U.S. Treasury Notes		2,922,921	2,922,921	N/A
U.S. Treasury Bills		15,356,300	15,356,300	N/A
Federal Home Loan Bank		2,002,177	2,002,177	AAA

Concentration of Credit Risk
State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The County's allocation of investments as of December 31, 2024, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	2%
U.S. Treasury Notes	14%
U.S. Treasury Bills	74%
Federal Home Loan Bank	10%

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2024.

At December 31, 2024, the County's carrying amount of deposits was $45,745,735 and the bank balance was $45,704,518. The bank balance was held by eight banks resulting in a concentration of credit risk. Of the bank balance, $36,960,709 was covered by federal depository insurance and $8,743,809 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2024, the County had invested $361,139 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with

maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with securities dealers.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Ellis County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2024 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Debt Service Fund	K.S.A. 19-2661	$	205,000
General Fund	Capital Equipment Reserve Fund	K.S.A. 19-119		1,007,313
General Fund	Special Highway Improvement Fund	K.S.A. 68-590		1,600,000
General Fund	Capital Improvement Reserve Fund	K.S.A. 19-120		811,081
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145		25,842
Rural Fire District No. 1 General Fund	Rural Fire District No. 1 Special Fire Machinery Fund	K.S.A. 19-119		43,971
Health Care Sales Tax 2020 Fund	General Fund	K.S.A. 12-196		2,200,000
General Sales Tax 2020 Fund	General Fund	K.S.A. 12-196		356,000
General Sales Tax 2020 Fund	Debt Service Fund	K.S.A. 12-196		544,000
Solid Waste Fund	Solid Waste Depreciation Reserve Fund	K.S.A. 19-119		54,778

NOTE 5 – LITIGATION

Ellis County, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the County.

NOTE 6 – RISK MANAGEMENT

Ellis County, Kansas is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 111 participating members.

The County pays an annual premium to KCAMP for its property and liability insurance coverage. The agreement to participate provides that the KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 up to $3,000,000 depending on the event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 95 participating members.

The County pays an annual premium to KWORC for its workers compensation insurance coverage. The agreement to participate provides that the KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $850,000 to $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 7 – GRANTS AND SHARED REVENUES

Ellis County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures were not controlled so that no indebtedness was created in excess of budgeted limits in the Debt Service Fund, which is in violation of K.S.A. 79-2935.

Expenditures exceeded available monies in the following funds, which is in violation of K.S.A. 10-1113:

Fund Name		Exceeded Amount
Returned Checks	$	4,039
State Institutional Building		70
State Educational Building		140
School Districts		2,706
NWKJS-Case Management		1,370

NOTE 9 – DEFERRED COMPENSATION PLAN

The County sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and classified part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not required to make any contributions for employees.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Ellis County, Kansas participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive

Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions
K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes the KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the City were $938,749 for KPERS and $957,984 for KP&F for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $7,552,061 and $8,302,344 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

NOTE 12 – HEALTH REIMBURSEMENT ARRANGEMENT

Ellis County, Kansas entered into a Health Reimbursement Arrangement (HRA) during 2021. The full-time employee benefit is an HRA as defined by Section 105 of the Internal Revenue Code. The HRA plan is funded solely by the employer. The HRA plan allows for reimbursement of certain out-of-pocket medical and prescription drug costs incurred by the employee, their spouse or their dependents. The maximum allowance per year through BCBS is $6,000 for employee only and $12,000 for all other plan types. The County offers two options: Plan A and Plan C. For Plan A, the County is liable for $3,000 and $6,000, respectively. For Plan C, the County is liable for $1,450 and $2,900, respectively. The employee is responsible for the difference. The amount the County paid in HRA reimbursements was $310,407 for the year ended December 31, 2024.

NOTE 13 – COMPENSATED ABSENCES

Paid Time Off

Full-time employees accrue PTO per pay period based on their years of employment (ranges from 7 hours to 16 hours per pay period). New employees shall begin to accrue PTO upon hire. However, an employee shall not have access to accrued hours until he/she has completed three months of service. Accrued PTO hours will be lost if an employee is terminated or resigns before completing three months of service.

Effective October 3, 2023, eligible full-time employees shall have the opportunity to sell back up to 40 hours of their unused PTO at 100% of the current value at the time declared. Employees must have at least 140 hours of PTO accrued at the time of the request to be considered eligible for participation in this program. EMS Technical staff must have at least 190 hours of PTO accrued to be eligible. Eligible employees must submit a PTO Sellback form, declaring the number of eligible PTO hours to be cashed out in the upcoming year.

Upon termination of employment, accrued hours in an employee's PTO account is paid out at the employee's current hourly rate of pay.

Each benefit-eligible employee has access to an extended leave account. The account is established when an employee has an accrual exceeding the maximum PTO accrual on the last pay period of the year. The maximum accrual in this account is 720 hours for all employees. Any employee who had more than 720 hours before the decrease in maximum hours was grandfathered in. They were allowed to keep what they had, but they could not add any additional hours until they were under 720 hours. An employee can access accrued hours in this account when he/she has been off work for at least five consecutive business days (three days for EMS responder employees and four days for solid waste employees).

The accrued benefit schedule for extended leave acquired is based on years of service. Employees with less than five years of service will not be paid for their extended leave hours upon termination. The potential liability for paid time off at December 31, 2024 was $651,273. This is reflected in the financial statement.

Shared Leave Program

The County has adopted a shared leave program which allows the transfer of the accumulated benefit time (PTO or Extended Leave) hours to any classified/non-exempt employee if the receiving employee or that employee's family member experiences a personal hardship that has caused or is likely to cause the employee to take leave without pay or terminate his/her employment.

Shared leave may be used only for the duration of the serious, extreme, or life threatening illness, injury, impairment, or physical or mental condition for which it was collected. The maximum number of hours of shared leave that may be used by an employee shall be the total hours that the employee would regularly be scheduled to work during a six month period.

Shared leave shall be paid according to the receiving employee's rate of pay by the receiving employee's department of employment.

NOTE 14 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Ellis County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated cost to close and clean the transfer station is $12,127. The estimated cost to close the household hazardous waste regional operations based on the most recent permit renewal is $34,500, which could fluctuate based on the amount of waste stored in the facility at a given time. The estimated total current cost of the landfill closure and post-closure care cost of $1,493,682 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2024.

The County has a municipal solid waste landfill that was closed April 8, 1994. State and federal laws and regulations require the County to perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The County did not recognize any monitoring costs for 2024. The future post closure care cost is undeterminable at this time.

The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations.

NOTE 15 – RECLASSIFICATIONS

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

NOTE 16 – LONG-TERM DEBT

Ellis County, Kansas has the following types of long-term debt.

General Obligation Bonds

On May 8, 2013, the County issued $4,960,000 in Series 2013 general obligation bonds for the purpose of the Highway 40 Road Improvement Project.

On August 26, 2020, the County issued $5,325,000 in Series 2020 general obligation bonds for the purpose of financing road improvement projects.

KDHE Revolving Loan

On September 30, 2003, the County entered into a $59,056 revolving loan agreement with the Kansas Department of Health and Environment acting on behalf of the Munjor Waste Water Improvement District.

Lease Obligations

The County and related municipal entity have entered into lease agreements for equipment, buildings, and land. The leases contain fiscal funding clauses.

Changes in long-term liabilities for the County for the year ended December 31, 2024, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest and Fees Paid
County Debt									
General Obligation Bonds									
Series 2013	2.00-2.25%	2013	$ 4,960,000	2028	$ 200,000	-	(200,000)	**-**	2,450
Series 2020	1.00%	2020	5,325,000	2030	3,780,000	-	(525,000)	**3,255,000**	37,800
Revolving Loan									
Kansas Dept. of Health and Environment	2.58%	2003	59,056	2026	9,318	-	(3,649)	**5,669**	238
Finance Leases									
Caterpillar Financial									
RM500 Reclaimer	3.87%	2017	609,666	2024	181,511	-	(181,511)	**-**	6,292
Caterpillar Financial									
Motor Grader	3.00%	2020	223,401	2027	133,285	-	(31,859)	**101,426**	3,999
First Kansas Bank									
Dump Trucks	2.00%	2020	357,892	2025	117,385	-	(73,889)	**43,496**	1,512
Caterpillar Financial									
Tractor	2.00%	2021	184,400	2025	92,041	-	(30,753)	**61,288**	2,752
Caterpillar Financial									
Motor Grader	2.00%	2021	255,364	2025	210,730	-	(23,020)	**187,710**	4,404
Caterpillar Financial									
Small Wheel Loader	2.00%	2021	215,400	2025	174,729	-	(21,253)	**153,476**	5,224
Caterpillar Financial									
Motor Grader	2.00%	2021	235,046	2025	197,954	-	(19,244)	**178,710**	4,949
Caterpillar Financial									
Motor Grader	4.59%	2022	522,778	2028	372,663	-	(67,997)	**304,666**	17,105
Enterprise									
Vehicle Fleet	Various	Various	Various	Various	836,375	516,984	(426,824)	**926,535**	119,315
Bell Bank Equipment Finance									
2023 CAT 140-15J Motor Grader	5.90%	2023	288,982	2030	244,997	-	(29,132)	**215,865**	14,852
Bell Bank Equipment Finance									
2023 CAT 140-15J Motor Grader	5.90%	2023	351,282	2030	297,815	-	(35,413)	**262,402**	18,054
Caterpillar Financial Services									
Backhoe Loader	6.00%	2024	169,981	2028	-	169,981	(38,062)	**131,919**	-
Caterpillar Financial Services									
2024 CAT 140-15J Motor Grader	4.99%	2024	308,111	2030	-	308,111	(50,698)	**257,413**	-
Caterpillar Financial Services									
2024 CAT 140-13L Motor Grader	4.99%	2024	357,419	2030	-	357,419	(58,811)	**298,608**	-
Caterpillar Financial Services									
2024 CAT RM500B Pavers	6.99%	2024	678,224	2031	-	678,224	(102,860)	**575,364**	-
Total Contractual Indebtedness - County					6,848,803	2,030,719	(1,919,975)	**6,959,547**	238,946
Related Municipal Entity Debt									
Finance Lease									
Clayton Holdings, LLC									
Two Rosenbauer Pumpers	4.63%	2023	800,000	2028	800,000	-	(145,854)	**654,146**	37,040
Total Contractual Indebtedness					$ 7,648,803	2,030,719	(2,065,829)	**7,613,693**	275,986

Current maturities of long-term debt and interest for the next five years and through maturity are as follows:

Issue	YEAR 2025	2026	2027	2028	2029	2030 - 2031	**Total**
County Debt							
Principal							
General Obligation Bonds	$ 530,000	535,000	540,000	545,000	550,000	555,000	**3,255,000**
Revolving Loan	3,753	1,916	-	-	-	-	**5,669**
Finance Leases	924,632	664,792	633,430	766,312	286,203	423,509	**3,698,878**
Total Principal	1,458,385	1,201,708	1,173,430	1,311,312	836,203	978,509	**6,959,547**
Interest							
General Obligation Bonds	32,550	27,250	21,900	16,500	11,050	5,550	**114,800**
Revolving Loan	122	25	-	-	-	-	**147**
Finance Leases	237,394	173,785	142,327	99,104	55,742	53,236	**761,588**
Total Interest	270,066	201,060	164,227	115,604	66,792	58,786	**876,535**
Total Principal and Interest - County	1,728,451	1,402,768	1,337,657	1,426,916	902,995	1,037,295	**7,836,082**
Related Municipal Entity Debt							
Principal							
Finance Lease	152,607	159,673	167,066	174,800	-	-	**654,146**
Interest							
Finance Lease	30,287	23,221	15,828	8,093	-	-	**77,429**
Total Principal and Interest - RME	182,894	182,894	182,894	182,893	-	-	**731,575**
Total Principal and Interest	$ 1,911,345	1,585,662	1,520,551	1,609,809	902,995	1,037,295	**8,567,657**

ELLIS COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

ELLIS COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types					
General Fund	$ 31,365,940	-	31,365,940	**30,289,258**	(1,076,682)
Special Purpose Funds					
Special Parks and Recreation Fund	5,002	-	5,002	**5,002**	-
Special Alcohol Fund	5,002	-	5,002	**-**	(5,002)
New Generation 911 Fund	205,000	-	205,000	**174,034**	(30,966)
Bond and Interest Fund					
Debt Service Fund	749,000	-	749,000	**765,250**	16,250
Business Fund					
Solid Waste Fund	1,410,422	12,514	1,422,936	**1,414,991**	(7,945)
Related Municipal Entity					
Rural Fire District No. 1 General Fund	799,265	-	799,265	**769,967**	(29,298)

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Receipts				
Taxes	$ 19,597,544	**21,131,769**	20,615,708	516,061
Revitalization Rebate	(41,774)	**(61,400)**	(55,020)	(6,380)
Intergovernmental	933,667	**941,241**	903,946	37,295
Licenses and Fees	309,856	**321,972**	261,755	60,217
Health Fees	101,111	**110,137**	175,075	(64,938)
Noxious Weed Fees	528,414	**566,477**	807,000	(240,523)
EMS Fees	1,109,057	**1,488,779**	1,033,210	455,569
Building Rent	161,835	**172,075**	169,411	2,664
Federal Aid	333,219	**246,051**	159,308	86,743
State Aid	55,046	**146,936**	41,666	105,270
Other Grants	-	**2,000**	20,000	(18,000)
Use of Money and Property	1,585,319	**1,971,530**	1,100,000	871,530
Reimbursed Expenses	60,166	**750,857**	720,000	30,857
Miscellaneous	26,370	**126,985**	560,400	(433,415)
Sale of Equipment	152,279	**324,123**	-	324,123
Transfers In	2,610,000	**2,581,842**	2,613,980	(32,138)
Total Receipts	27,522,109	**30,821,374**	29,126,439	1,694,935
Expenditures				
County Appraiser	723,821	**731,205**	734,834	(3,629)
County Attorney	876,866	**1,144,452**	914,244	230,208
County Commissioners	189,544	**243,541**	225,034	18,507
County Clerk	405,887	**468,435**	432,720	35,715
Unified Courts	418,540	**408,665**	441,720	(33,055)
Information Technology	893,697	**855,576**	1,013,873	(158,297)
Register of Deeds	183,767	**213,507**	259,914	(46,407)
County Treasurer	374,349	**496,174**	469,160	27,014
Sheriff	4,196,521	**4,674,706**	4,561,572	113,134
Coroner	90,416	**106,600**	90,018	16,582
Emergency Preparedness	108,516	**165,443**	86,524	78,919
Election	67,405	**136,840**	191,647	(54,807)
Juvenile Detention	26,230	**14,667**	46,000	(31,333)
County Administrator	419,953	**411,456**	515,773	(104,317)
Health	585,299	**635,619**	583,730	51,889
Public Works	5,431,857	**6,196,580**	6,476,060	(279,480)
Noxious Weed	932,153	**1,291,051**	1,567,919	(276,868)
Environmental, Planning and Zoning	234,222	**245,272**	237,936	7,336
Emergency Medical Service	3,410,162	**3,701,681**	3,873,862	(172,181)
Building and Grounds	568,163	**609,171**	680,075	(70,904)
Communication Center	43,238	**1,242,239**	1,321,614	(79,375)

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (continued)				
Fair	$ 91,524	**80,953**	99,860	(18,907)
Fair Building Rentals	75,102	**82,463**	79,714	2,749
Courthouse General	265,189	**332,432**	353,380	(20,948)
Appropriations	1,197,523	**1,228,757**	1,228,757	-
County Appropriations	38,212	**39,602**	-	39,602
Administrator's Contingency	126,646	**362,638**	-	362,638
Transfers Out	5,784,459	**3,623,394**	4,225,000	(601,606)
Lease Payment	382,645	**546,139**	655,000	(108,861)
Total Expenditures	28,141,906	**30,289,258**	31,365,940	(1,076,682)
Receipts Over (Under) Expenditures	(619,797)	**532,116**		
Unencumbered Cash - Beginning	4,787,259	**4,336,944**		
Prior Year Cancelled Encumbrances	169,482	**13,274**		
Unencumbered Cash - Ending	$ 4,336,944	**4,882,334**		

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
County Appraiser				
Personal Services	$ 645,155	**657,615**	653,639	3,976
Contractual Services	54,836	**74,252**	72,345	1,907
Commodities	9,653	**12,051**	8,600	3,451
Capital Outlay	16,418	**8,450**	250	8,200
Reimbursements	(2,241)	**(21,163)**	-	(21,163)
Total County Appraiser	$ 723,821	**731,205**	734,834	(3,629)
County Attorney				
Personal Services	$ 823,554	**1,119,503**	871,244	248,259
Contractual Services	44,915	**19,207**	38,000	(18,793)
Commodities	8,237	**5,482**	5,000	482
Capital Outlay	160	**260**	-	260
Total County Attorney	$ 876,866	**1,144,452**	914,244	230,208
County Commissioners				
Personal Services	$ 89,106	**127,940**	91,684	36,256
Contractual Services	94,312	**110,639**	126,350	(15,711)
Commodities	6,126	**4,962**	7,000	(2,038)
Total County Commissioners	$ 189,544	**243,541**	225,034	18,507
County Clerk				
Personal Services	$ 378,521	**440,634**	387,705	52,929
Contractual Services	26,636	**26,739**	37,865	(11,126)
Commodities	1,428	**1,483**	3,650	(2,167)
Capital Outlay	52	**366**	3,500	(3,134)
Reimbursements	(750)	**(787)**	-	(787)
Total County Clerk	$ 405,887	**468,435**	432,720	35,715
Unified Courts				
Contractual Services	$ 422,618	**409,156**	421,200	(12,044)
Commodities	7,707	**7,549**	16,720	(9,171)
Capital Outlay	13,900	**24,983**	3,800	21,183
Reimbursements	(25,685)	**(33,023)**	-	(33,023)
Total Unified Courts	$ 418,540	**408,665**	441,720	(33,055)
Information Technology				
Personal Services	$ 543,894	**539,777**	572,183	(32,406)
Contractual Services	337,048	**301,459**	326,815	(25,356)
Commodities	12,755	**14,042**	24,875	(10,833)
Capital Outlay	-	**298**	90,000	(89,702)
Total Information Technology	$ 893,697	**855,576**	1,013,873	(158,297)

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Register of Deeds					
Personal Services	$	180,089	**209,164**	254,237	(45,073)
Contractual Services		966	**2,109**	2,750	(641)
Commodities		2,712	**2,234**	2,927	(693)
Total Register of Deeds	$	183,767	**213,507**	259,914	(46,407)
County Treasurer					
Personal Services	$	316,498	**448,692**	406,910	41,782
Contractual Services		56,510	**46,235**	58,750	(12,515)
Commodities		1,351	**1,247**	3,000	(1,753)
Capital Outlay		-	**-**	500	(500)
Reimbursements		(10)	**-**	-	-
Total County Treasurer	$	374,349	**496,174**	469,160	27,014
Sheriff					
Personal Services	$	3,413,481	**4,028,478**	3,680,922	347,556
Contractual Services		678,116	**699,943**	633,000	66,943
Commodities		181,318	**202,996**	212,650	(9,654)
Capital Outlay		-	**-**	35,000	(35,000)
Reimbursements		(76,394)	**(256,711)**	-	(256,711)
Total Sheriff	$	4,196,521	**4,674,706**	4,561,572	113,134
Coroner					
Personal Services	$	35,299	**35,806**	35,518	288
Contractual Services		55,117	**70,794**	54,500	16,294
Total Coroner	$	90,416	**106,600**	90,018	16,582
Emergency Preparedness					
Personal Services	$	94,270	**141,513**	54,046	87,467
Contractual Services		13,062	**18,943**	15,278	3,665
Commodities		1,184	**4,987**	10,200	(5,213)
Capital Outlay		-	**-**	7,000	(7,000)
Total Emergency Preparedness	$	108,516	**165,443**	86,524	78,919
Election					
Personal Services	$	18,905	**22,829**	23,297	(468)
Contractual Services		37,633	**76,073**	103,750	(27,677)
Commodities		10,467	**19,459**	53,100	(33,641)
Capital Outlay		400	**149**	11,500	(11,351)
Reimbursements		-	**18,330**	-	18,330
Total Election	$	67,405	**136,840**	191,647	(54,807)

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Juvenile Detention				
Contractual Services	$ 26,230	**14,667**	46,000	(31,333)
County Administrator				
Personal Services	$ 335,105	**313,729**	401,973	(88,244)
Contractual Services	85,015	**111,883**	111,550	333
Commodities	1,833	**676**	2,250	(1,574)
Reimbursements	(2,000)	**(14,832)**	-	(14,832)
Total County Administrator	$ 419,953	**411,456**	515,773	(104,317)
Health				
Personal Services	$ 456,314	**514,444**	500,630	13,814
Contractual Services	104,774	**81,705**	34,400	47,305
Commodities	25,550	**40,550**	41,200	(650)
Capital Outlay	2,303	**-**	7,500	(7,500)
Reimbursements	(3,642)	**(1,080)**	-	(1,080)
Total Health	$ 585,299	**635,619**	583,730	51,889
Public Works				
Personal Services	$ 2,872,401	**3,146,570**	3,068,755	77,815
Contractual Services	284,957	**520,727**	395,348	125,379
Commodities	1,829,788	**2,002,502**	2,377,250	(374,748)
Capital Outlay	517,214	**678,007**	634,707	43,300
Reimbursements	(72,503)	**(151,226)**	-	(151,226)
Total Public Works	$ 5,431,857	**6,196,580**	6,476,060	(279,480)
Noxious Weed				
Personal Services	$ 206,564	**354,116**	375,756	(21,640)
Contractual Services	6,694	**23,753**	36,700	(12,947)
Commodities	681,629	**727,687**	1,005,463	(277,776)
Capital Outlay	37,266	**185,495**	150,000	35,495
Total Noxious Weed	$ 932,153	**1,291,051**	1,567,919	(276,868)
Environmental, Planning and Zoning				
Personal Services	$ 228,723	**241,978**	231,526	10,452
Contractual Services	2,135	**915**	3,335	(2,420)
Commodities	3,954	**4,656**	3,075	1,581
Reimbursements	(590)	**(2,277)**	-	(2,277)
Total Environmental, Planning and Zoning	$ 234,222	**245,272**	237,936	7,336

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Emergency Medical Service				
Personal Services	$ 3,164,639	**3,468,833**	3,406,591	62,242
Contractual Services	127,679	**119,978**	118,221	1,757
Commodities	165,969	**145,163**	166,050	(20,887)
Capital Outlay	16,969	**8,030**	183,000	(174,970)
Reimbursements	(65,094)	**(40,323)**	-	(40,323)
Total Emergency Medical Service	$ 3,410,162	**3,701,681**	3,873,862	(172,181)
Building and Grounds				
Personal Services	$ 145,932	**174,477**	163,425	11,052
Contractual Services	333,862	**324,057**	435,600	(111,543)
Commodities	74,586	**110,278**	81,050	29,228
Capital Outlay	13,783	**4,450**	-	4,450
Reimbursements	-	**(4,091)**	-	(4,091)
Total Building and Grounds	$ 568,163	**609,171**	680,075	(70,904)
Communication Center				
Personal Services	$ -	**1,192,813**	1,142,814	49,999
Contractual Services	30,225	**54,436**	108,900	(54,464)
Commodities	11,184	**26,175**	18,300	7,875
Capital Outlay	1,958	**3,122**	51,600	(48,478)
Reimbursements	(129)	**(34,307)**	-	(34,307)
Total Communication Center	$ 43,238	**1,242,239**	1,321,614	(79,375)
Fair				
Contractual Services	$ 73,202	**70,629**	79,410	(8,781)
Commodities	10,135	**22,948**	8,950	13,998
Capital Outlay	11,848	**-**	11,500	(11,500)
Reimbursements	(3,661)	**(12,624)**	-	(12,624)
Total Fair	$ 91,524	**80,953**	99,860	(18,907)
Fair Building Rentals				
Personal Services	$ 25,503	**31,549**	28,364	3,185
Contractual Services	42,387	**43,345**	43,300	45
Commodities	7,212	**5,291**	8,050	(2,759)
Total Fair Building Rentals	$ 75,102	**82,463**	79,714	2,749
Courthouse General				
Contractual Services	$ 28,085	**20,463**	25,000	(4,537)
Commodities	237,104	**311,969**	328,380	(16,411)
Total Courthouse General	$ 265,189	**332,432**	353,380	(20,948)

ELLIS COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ -	**1,600,000**
Connecting Links	839,382	**131,748**
Federal Aid	31,791	**13,574**
Reimbursements	-	**13,168**
Total Receipts	871,173	**1,758,490**
Expenditures		
Contractual Services	480,717	**357,447**
Commodities	260,506	**28,448**
Capital Outlay	181,800	**1,489,081**
Total Expenditures	923,023	**1,874,976**
Receipts Over (Under) Expenditures	(51,850)	**(116,486)**
Unencumbered Cash - Beginning	4,118,373	**4,066,523**
Unencumbered Cash - Ending	$ 4,066,523	**3,950,037**

ELLIS COUNTY, KANSAS
Fair Deposit Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Rent	$	20,055	**25,920**
Expenditures			
Contractual		20,463	**20,069**
Capital Outlay		8,264	**-**
Total Expenditures		28,727	**20,069**
Receipts Over (Under) Expenditures		(8,672)	**5,851**
Unencumbered Cash - Beginning		29,774	**21,102**
Unencumbered Cash - Ending	$	21,102	**26,953**

ELLIS COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental	$ 6,054	**7,253**	5,002	2,251
Expenditures				
Appropriations	5,089	**5,002**	5,002	-
Receipts Over (Under) Expenditures	965	**2,251**		
Unencumbered Cash - Beginning	12,523	**13,488**		
Unencumbered Cash - Ending	$ 13,488	**15,739**		

ELLIS COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental	$ 9,123	**10,134**	5,002	5,132
Expenditures				
Contractual Services	5,089	**-**	5,002	(5,002)
Receipts Over (Under) Expenditures	4,034	**10,134**		
Unencumbered Cash - Beginning	8,917	**12,951**		
Unencumbered Cash - Ending	$ 12,951	**23,085**		

ELLIS COUNTY, KANSAS
Capital Improvement Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ 3,701,168	**811,081**
Federal Aid - IAP Grant	45,578	-
Reimbursements	-	**330,206**
Total Receipts	3,746,746	**1,141,287**
Expenditures		
Contractual Services	378,806	**19,202**
Capital Outlay	6,532,654	**423,772**
Total Expenditures	6,911,460	**442,974**
Receipts Over (Under) Expenditures	(3,164,714)	**698,313**
Unencumbered Cash - Beginning	3,761,562	**611,041**
Prior Year Cancelled Encumbrances	14,193	**7,191**
Unencumbered Cash - Ending	$ 611,041	**1,316,545**

ELLIS COUNTY, KANSAS
Capital Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	1,540,579	**1,007,313**
Federal Aid		198,000	**181,405**
State Aid		30,682	**17,049**
Reimbursements		10,911	**105,432**
Total Receipts		1,780,172	**1,311,199**
Expenditures			
Capital Outlay		1,369,287	**1,020,216**
Lease Payment		97,452	**-**
Transfers Out		250,000	**-**
Total Expenditures		1,716,739	**1,020,216**
Receipts Over (Under) Expenditures		63,433	**290,983**
Unencumbered Cash - Beginning		2,980,160	**3,082,238**
Prior Year Cancelled Encumbrances		38,645	**5,929**
Unencumbered Cash - Ending	$	3,082,238	**3,379,150**

ELLIS COUNTY, KANSAS
New Generation 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Collections	$ 221,043	**225,032**	220,000	5,032
Use of Money and Property	9,074	**10,090**	500	9,590
Total Receipts	230,117	**235,122**	220,500	14,622
Expenditures				
Contractual Services	148,739	**174,034**	205,000	(30,966)
Receipts Over (Under) Expenditures	81,378	**61,088**		
Unencumbered Cash - Beginning	451,534	**532,912**		
Unencumbered Cash - Ending	$ 532,912	**594,000**		

ELLIS COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	28,130	**29,614**
Expenditures			
Capital Outlay		12,234	**10,290**
Receipts Over (Under) Expenditures		15,896	**19,324**
Unencumbered Cash - Beginning		175,693	**191,589**
Unencumbered Cash - Ending	$	191,589	**210,913**

Schedule 2-10

ELLIS COUNTY, KANSAS
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	7,032	**7,403**
Expenditures			
Capital Outlay		-	**369**
Receipts Over (Under) Expenditures		7,032	**7,034**
Unencumbered Cash - Beginning		70,624	**77,656**
Unencumbered Cash - Ending	$	77,656	**84,690**

ELLIS COUNTY, KANSAS
County Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	7,033	**7,404**
Expenditures			
Capital Outlay		32,603	**2,418**
Receipts Over (Under) Expenditures		(25,570)	**4,986**
Unencumbered Cash - Beginning		56,436	**30,866**
Unencumbered Cash - Ending	$	30,866	**35,852**

Schedule 2-12

ELLIS COUNTY, KANSAS
Munjor Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Miscellaneous	$	3,887	**3,887**
Expenditures			
Loan Payment		3,887	**3,887**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

ELLIS COUNTY, KANSAS
Sales Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Use of Money and Property	$	9,596	**8,378**
Expenditures			
Capital Outlay		78,200	**300,722**
Receipts Over (Under) Expenditures		(68,604)	**(292,344)**
Unencumbered Cash - Beginning		456,396	**390,792**
Prior Year Cancelled Encumbrances		3,000	**38,000**
Unencumbered Cash - Ending	$	390,792	**136,448**

ELLIS COUNTY, KANSAS
General Sales Tax 2020 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sales Tax	$	989,423	**971,059**
Expenditures			
Transfers Out		875,000	**900,000**
Receipts Over (Under) Expenditures		114,423	**71,059**
Unencumbered Cash - Beginning		702,186	**816,609**
Unencumbered Cash - Ending	$	816,609	**887,668**

ELLIS COUNTY, KANSAS
Health Care Sales Tax 2020 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sales Tax	$	2,360,153	**2,335,148**
Expenditures			
Transfers Out		2,100,000	**2,200,000**
Receipts Over (Under) Expenditures		260,153	**135,148**
Unencumbered Cash - Beginning		1,243,734	**1,503,887**
Unencumbered Cash - Ending	$	1,503,887	**1,639,035**

Schedule 2-16

ELLIS COUNTY, KANSAS
ARPA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Contractual Services		696,667	**388,557**
Receipts Over (Under) Expenditures		(696,667)	**(388,557)**
Unencumbered Cash - Beginning		1,077,552	**388,287**
Prior Year Cancelled Encumbrances		7,402	**270**
Unencumbered Cash - Ending	$	388,287	**-**

ELLIS COUNTY, KANSAS
Municipalities Fight Addiction Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	49,482	**54,052**
Expenditures			
Commodities		12,222	**36,832**
Receipts Over (Under) Expenditures		37,260	**17,220**
Unencumbered Cash - Beginning		5,362	**42,622**
Unencumbered Cash - Ending	$	42,622	**59,842**

ELLIS COUNTY, KANSAS
Drug Enforcement Unit Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Drug Tax	$	21,216	**1,571**
Interest		2,301	**2,987**
Drug Enforcement Receipts		33,558	**55,355**
Total Receipts		57,075	**59,913**
Expenditures			
Public Safety		21,729	**45,500**
Receipts Over (Under) Expenditures		35,346	**14,413**
Unencumbered Cash - Beginning		100,859	**136,205**
Unencumbered Cash - Ending	$	136,205	**150,618**

Schedule 2-19

ELLIS COUNTY, KANSAS
Donations Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Donations	$	281,939	**-**
Expenditures			
Capital Outlay		72,406	**17,742**
Receipts Over (Under) Expenditures		209,533	**(17,742)**
Unencumbered Cash - Beginning		-	**209,533**
Unencumbered Cash - Ending	$	209,533	**191,791**

ELLIS COUNTY, KANSAS
Debt Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 1,140,000	**749,000**	749,000	-
Expenditures				
Bond Principal	1,035,000	**725,000**	725,600	(600)
Bond Interest	57,800	**40,250**	23,400	16,850
Total Expenditures	1,092,800	**765,250**	749,000	16,250
Receipts Over (Under) Expenditures	47,200	**(16,250)**		
Unencumbered Cash - Beginning	66,810	**114,010**		
Unencumbered Cash - Ending	$ 114,010	**97,760**		

ELLIS COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Collection Fees	$ 1,309,278	**1,470,327**	1,385,000	85,327
Reimbursed Expenses	22,783	**12,514**	-	12,514
State Aid	1,538	**-**	-	-
Miscellaneous	21,164	**26,684**	29,000	(2,316)
Sale of Equipment	-	**15,250**	-	15,250
Total Receipts	1,354,763	**1,524,775**	1,414,000	110,775
Expenditures				
Personal Services	348,048	**401,410**	364,946	36,464
Contractual Services	830,697	**839,537**	857,620	(18,083)
Commodities	65,414	**47,611**	69,350	(21,739)
Lease Payment	121,298	**71,655**	33,506	38,149
Transfers Out	29,573	**54,778**	85,000	(30,222)
(a) Adjustment for Qualifying Budget Credit	-	**-**	12,514	(12,514)
Total Expenditures	1,395,030	**1,414,991**	1,422,936	(7,945)
Receipts Over (Under) Expenditures	(40,267)	**109,784**		
Unencumbered Cash - Beginning	932,380	**892,113**		
Unencumbered Cash - Ending	$ 892,113	**1,001,897**		

(a) Adjustment for Qualifying Budget Credit

Reimbursed Expenses Over Amount Budgeted	$ 12,514

ELLIS COUNTY, KANSAS
Solid Waste Depreciation Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	29,573	**54,778**
Expenditures		-	-
Receipts Over (Under) Expenditures		29,573	**54,778**
Unencumbered Cash - Beginning		832	**30,405**
Unencumbered Cash - Ending	$	30,405	**85,183**

Schedule 2-23

ELLIS COUNTY, KANSAS
Solid Waste Post-Closure Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		253,809	**253,809**
Unencumbered Cash - Ending	$	253,809	**253,809**

Schedule 2-24

ELLIS COUNTY, KANSAS
Oil and Gas Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		425,864	**425,864**
Unencumbered Cash - Ending	$	425,864	**425,864**

Schedule 2-25

ELLIS COUNTY, KANSAS
Prosecuting Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	3,125	**3,273**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		3,125	**3,273**
Unencumbered Cash - Beginning		26,185	**29,310**
Unencumbered Cash - Ending	$	29,310	**32,583**

Schedule 2-26

ELLIS COUNTY, KANSAS
Special Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Collections	$ 286,745	**300,544**
Expenditures		
Personal Services	261,501	**250,630**
Contractual Services	13,802	**1,576**
Commodities	11,194	**22,496**
Capital Outlay	248	**-**
Transfers Out	-	**25,842**
Total Expenditures	286,745	**300,544**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

ELLIS COUNTY, KANSAS
Rural Fire District No. 1 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 699,267	**664,806**	660,783	4,023
Miscellaneous	9,609	**18,531**	800	17,731
Federal Aid	83,722	**3,460**	-	3,460
State Aid	1,909	**5,501**	-	5,501
Total Receipts	794,507	**692,298**	661,583	30,715
Expenditures				
Personal Services	147,489	**284,264**	298,285	(14,021)
Contractual Services	243,285	**149,964**	147,480	2,484
Commodities	114,964	**106,826**	86,500	20,326
Capital Outlay	7,798	**2,048**	34,106	(32,058)
Lease Payments	-	**182,894**	182,894	-
Transfers Out	210,000	**43,971**	50,000	(6,029)
Total Expenditures	723,536	**769,967**	799,265	(29,298)
Receipts Over (Under) Expenditures	70,971	**(77,669)**		
Unencumbered Cash - Beginning	131,711	**202,682**		
Unencumbered Cash - Ending	$ 202,682	**125,013**		

ELLIS COUNTY, KANSAS
Rural Fire District No. 1 Special Fire Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	210,000	**43,971**
Expenditures			
Capital Outlay		101,492	**60,556**
Receipts Over (Under) Expenditures		108,508	**(16,585)**
Unencumbered Cash - Beginning		30,195	**138,703**
Unencumbered Cash - Ending	$	138,703	**122,118**

ELLIS COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	$ 35,047,087	57,576,802	56,294,087	**36,329,802**
Vehicle Tax	42,063	2,812,760	2,789,799	**65,024**
Vehicle Excise Tax	30,088	72,915	70,428	**32,575**
Delinquent Personal Property	66,200	162,672	112,598	**116,274**
Delinquent Real Estate	270,582	469,851	349,373	**391,060**
Partial Delinquent Personal Property	74,768	-	-	**74,768**
Partial Delinquent Real Estate	2,790	-	-	**2,790**
Severance Tax	23,591	124,203	115,732	**32,062**
Tax - Payment in Lieu Of	-	3,845	3,845	**-**
Special Assessment	230,361	418,399	421,401	**227,359**
Transient Deposit	5,050	2,250	2,000	**5,300**
Returned Checks	(56)	75,088	79,071	**(4,039)**
Concealed Gun Application	6,794	1,397	-	**8,191**
Motor Vehicle Tax	885,937	4,493,787	4,382,329	**997,395**
Total Distributable Funds	36,685,255	66,213,969	64,620,663	**38,278,561**
Clearing Accounts	(4)	107,932	107,729	**199**
Unclaimed Money	1,329	-	-	**1,329**
Revitalization Program	8,250	189,184	188,684	**8,750**
State Funds				
State Institutional Building	-	275,959	276,029	**(70)**
State Educational Building	-	551,917	552,057	**(140)**
Total State Funds	-	827,876	828,086	**(210)**
Subdivision Funds				
Cities	-	10,923,380	10,923,380	**-**
Townships	-	17,980	17,980	**-**
School Districts	(2,567)	28,208,812	28,208,951	**(2,706)**
Improvement Districts	289,733	502,075	514,418	**277,390**
Other Special Districts	-	702,006	702,006	**-**
Fire Districts	-	48,843	48,843	**-**
Cemeteries	-	1,668	1,668	**-**
Total Subdivision Funds	287,166	40,404,764	40,417,246	**274,684**
Total	$ 36,981,996	107,743,725	106,162,408	**38,563,313**

Schedule 3-2

ELLIS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Sales Tax Fund	$ 105,063	2,015,148	1,994,139	**126,072**
Advance Escrow Fund	649,164	2,108,561	2,026,671	**731,054**
County Attorney's Office	35,745	34,347	47,000	**23,092**
Drug Court Grant Fund	11,237	500	1,557	**10,180**
County Attorney Restitution Account	100	-	100	**-**
County Attorney Trust Account	8,284	45,832	44,142	**9,974**
Clerk of District Court Office	352,490	155,486	155,021	**352,955**
Sheriff Bond Account	3,563	11,537	14,437	**663**
Sheriff - Special Stray	1,640	-	-	**1,640**
Drug Enforcement Trust II Fund	38,658	763	38,658	**763**
Community Corrections - Adult Fund	318,497	1,128,540	1,076,461	**370,576**
Community Corrections - Parole Fund	95,228	244,040	185,646	**153,622**
Community Corrections - Byrne Grant	(16,124)	99,031	95,117	**(12,210)**
Community Corrections - Dom/Violence	(4,282)	57,650	59,200	**(5,832)**
Community Corrections - Mentor Grant	(3,294)	12,415	12,714	**(3,593)**
Community Corrections - Oak Street Office Remo	51,668	-	51,668	**-**
NWKJS-Case Management	4,099	69,585	75,054	**(1,370)**
NWKJS-Intake	12,075	182,953	181,574	**13,454**
NWKJS-JISP	32,959	349,139	355,308	**26,790**
NWKJS-Diversion	22,687	353,414	359,376	**16,725**
NWKJS-Diversion Program Fee	19,307	20,038	481	**38,864**
NWKJS-JISP Program Fees	123,918	-	44,797	**79,121**
NWKJS-EMD	308,415	-	109,522	**198,893**
NWKJS-Admin Services	3,761	22,796	9,517	**17,040**
NWKJS-Court Services	50,000	-	22,817	**27,183**
NWKJS-Reinvestment Grant	252,839	-	90,981	**161,858**
NWKJS-Mental Health	288	39,612	42,594	**(2,694)**
BJA Grant Fund-Drug Court	(33,689)	117,375	112,053	**(28,367)**
Court Trustee/Child Support Fund	76,847	39,987	29,876	**86,958**
Sheriff's Commissary Fund	62,837	49,147	41,624	**70,360**
Sheriff's Fingerprint Fee Fund	17,712	17,407	5,366	**29,753**
NWKS Homeland Security	1,115	-	-	**1,115**
Doonan Trucking CID	-	30,979	30,979	**-**
Ellis County Free Fair	146,835	342,759	361,850	**127,744**
EBHF-2021 Health Benefits Fund	1,066,603	2,942,353	2,950,590	**1,058,366**
Total Agency Funds	$ 3,816,245	10,491,394	10,626,890	**3,680,749**